I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to:

Commissioner for Patents P.O. Box 1450 Alexandra, VA 22313-1450 on October / 3, 2004 Date of Deposit

Gustavo Siller, Jr., Reg. No.: 32,305

Name of applicant, assignee or Registered Representative

Signature/

Date of Signature

10/13/04

Our Case No. 9281-4588 Client Reference No.: N US02006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Hasegawa, et al.)
Serial No.: 10/603,983)
Filing Date: June 24, 2003) Examiner: Kevin M. Bernatz
For: GMR Magnetic Sensing Element Provided with Second Free Layer Extended to Outside of Track Width and Method for Manufacturing the Same	Group Art Unit No.: 1773

RESPONSE TO RESTRICTION/ELECTION REQUIREMENT FOR OFFICE ACTION DATED SEPTEMBER 13, 2004

Mail Stop Amendment Commissioner for Patents Washington, D.C. 22313 -1450

Dear Sir:

In response to the Office Action dated September 13, 2004, Applicants elect Invention I, Species B and Claims 1 - 13, 15 - 28 and 30 for the present application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.